

County of Placer, California

**Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Fiscal Year Ended June 30, 2003**

Business-type Activities-Enterprise Funds

	Transit	Facilities	Health and Human Services	County Service Areas	Sewer Maintenance Districts	Total	Internal Service Funds
Operating Revenues							
Charges for sales and services:							
Tenant rentals	\$ -	\$ 891,197	\$ -	\$ -	\$ -	\$ 891,197	\$ -
County contribution in lieu of rent	-	2,035,074	869,505	-	-	2,904,579	-
Passenger fares	529,235	-	-	-	-	529,235	-
Sewer and water fees	-	-	-	-	574,082	574,082	-
Connection fees	-	-	-	82,253	1,341,727	1,423,980	-
Landfill fees	-	3,261,375	-	-	-	3,261,375	-
Direct charges	-	33,725	-	415,341	6,460,262	6,909,328	-
Other charges for current services	-	588,692	850,157	42,760	770,885	2,252,494	-
Insurance charges	-	-	-	-	-	-	11,772,531
Automotive mileage	-	-	-	-	-	-	5,854,387
Telecommunication fees	-	-	-	-	-	-	3,788,285
Special district fees	-	-	-	-	-	-	7,774,883
Materials and supplies	-	-	-	-	-	-	265,090
Data processing maintenance service	-	-	-	-	-	-	307,279
Printing services	-	-	-	-	-	-	1,208,493
Mailing services	-	-	-	-	-	-	187,123
Miscellaneous	45,912	958,840	228,800	440	9,217	1,243,209	713,295
Total operating revenues	575,147	7,768,903	1,948,462	540,794	9,156,173	19,989,479	31,871,366
Operating Expenses							
Salaries and employee benefits	2,258,060	1,415,322	5,803,277	-	-	9,476,659	8,002,785
Service and supplies	2,253,301	3,872,567	7,258,430	443,473	7,519,082	21,346,853	15,222,583
Depreciation	582,592	482,609	12,842	91,703	1,629,922	2,799,668	1,541,110
Judgements and damages	-	-	-	-	-	-	8,310,373
Total operating expenses	5,093,953	5,770,498	13,074,549	535,176	9,149,004	33,623,180	33,076,851
Operating income (loss)	(4,518,806)	1,998,405	(11,126,087)	5,618	7,169	(13,633,701)	(1,205,485)
Nonoperating Revenues (Expenses)							
Taxes	2,712,863	-	-	-	72,501	2,785,364	-
Interest revenue	60,158	584,076	1,041	35,988	158,671	839,934	994,358
Interest expense	-	(130,573)	(17,315)	(5,623)	(21,417)	(174,928)	-
Loss on disposal of capital assets	4,893	-	-	-	(12,185)	(7,292)	(55,567)
Intergovernmental	2,408,119	438,168	5,808,145	-	1,138	8,655,570	-
Total nonoperating revenues (expenses)	5,186,033	891,671	5,791,871	30,365	198,708	12,098,648	938,791
Income (loss) before capital contributions and transfers	667,227	2,890,076	(5,334,216)	35,983	205,877	(1,535,053)	(266,694)
Capital contributions	1,080,283	475,888	-	3,904,360	499,372	5,959,903	-
Transfers in	-	-	4,803,200	-	-	4,803,200	4,428,707
Transfers out	-	-	(2,825)	-	-	(2,825)	(179,518)
Change in net assets	1,747,510	3,365,964	(533,841)	3,940,343	705,249	9,225,225	3,982,495
Total net assets, beginning of year	7,991,130	14,707,085	724,602	4,810,158	69,597,099		17,849,798
Total net assets, end of year	\$ 9,738,640	\$ 18,073,049	\$ 190,761	\$ 8,750,501	\$ 70,302,348		\$ 21,832,293

Some amounts reported for business-type activities in the statement of activities are different because the change in net assets of the District Services Internal Service Fund is reported with business-type activities.

Change in net assets of business-type activities (Page 17)

164,436

\$ 9,389,661

The notes to the financial statements are an integral part of this statement.